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A REPORT

OF THE

FINANCIAL AFFAIRS

OF THE

TOWN OF SOUTH HAMPTON, N. H.,

FROM MARCH 1864, TO MARCH 1865.

AMESBURY:
VILLAGER OFFICE PRINT.
1865.

At the Annual Meeting of the Town, held March 16th, 1865, it was

Voted, To choose a Committee to re-examine the Books of the Selectmen, and make a Report.

Voted, That said Committee be instructed to re-examine the Accounts of the Selectmen, for the past year.

The Committee chosen and instructed to re-examine the Books and Accounts of the Selectmen, from March, 1864, to March, 1865, have attended to that duty, and submit the following

REPORT:

RECEIPTS.

Cash in the Treasury, March 10th, 1864,	$ 333 37
Cash received of John Paige, Collector for 1864,	2154 68
do do of David Paige, Collector for 1863,	216 09
do do of Phillips White, Collector for 1862,	79 21
do do of Benjamin B. Brown, Collector for 1861,	19 02
do do of Jacob B. French for grass at Pool and Beach,	1 75
do do of N. Smith for grass,	1 80
do do of John Moulton for old lumber,	2 15
do do of Stephen Currier, highway tax, 1863,	12
do do of Andrew J. Shaw,	32
do do of Barnes French's estate,	86 90
do do of State,—Literary Fund,	29 68
do do of George W. Fitts, balance for 1863,	36 20
do do of County for support of John Armstrong,	195 42
do do of State Treasurer,—United States Bounties,	372 00
do do do do	40 00
do do of State of New Hampshire,—State Aid,	944 00
Cash hired of Anna E. C. Smith,	300 00
do do Hannah Weed,	400 00
do do Powow River Bank,	3957 60
do do Barnard School Fund,	800 00
do do Edward T. Merrill,	300 00
do do Abner J. Wiggin,	350 00
do do Mary A. Wiggin,	585 00
do do Rebecca P. Breed,	600 00
do do Newmarket Bank,	3000 00
do do William H. Currier,	300 00
do do Sally Currier,	100 00
do do John C. Forsaith,	200 00
do do Thomas J. Goodwin,	800 00
do do Sally A. Barnard,	330 00
do do Thomas Flanders,	200 00
do do Nathan B. Tilton,	1000 00
do do Abel K. Fowler,	350 00
do do Fanny N. Shaw,	194 00
do do Abraham's Shaw's estate,	250 00
Whole amount of Receipts,	$18,529 31

Due from John C. Keniston, grass,	4 10
" James M. Heath and Rufus F. Dow, note and interest, one year,	318 00
Bridge Plank on hand at Jewell's Mills,	44 00
Cash on hand in the Treasury,	1003 95
Whole amount of Assets,	$6632 83

Recapitulation.

Whole amount of Indebtedness,	$17,086 00
Whole amount of Assets,	6632 83
Town Debt,	$10,453 17

The Committee have been greatly embarrassed in the discharge of their duty, by the very imperfect condition of the Selectmen's Books. The accounts have been so kept that it was nearly impossible to know, from the *books alone*, the true condition of the finances of the town.

From March, 1864, to August, 1864, Nathaniel S. Smith acted as Treasurer and Chairman of the board of Selectmen,—was receiver and disburser of the money of the town. Up to that time, it appears to us that the finances of the town had been well managed. At this time the management of the finances of the town passed into the hands of Stephen J. Eaton, and continued till March, 1865, the end of the political year,—at which time Joseph T. Merrill and John Paige were called upon to audit the accounts of the Selectmen, they having been chosen for that purpose by the town. They attended to perform the duties as auditors, but the way and manner the book had been kept, and the confused condition in which they found the vouchers, with less than half a day to perform their duty, it was impossible for them to ascertain, with any degree of correctness, from their own views, as to the accounts they were chosen to audit; consequently they relied mostly upon what information they could get from the Selectmen and the book they gave them, in which the accounts had been kept, which they (the Selectmen) now say is not correct, and does not show the finances of the town as it should do;—but placing confidence in what the Selectmen said to them as to the correctness of the book and vouchers, they signed the book as being correctly cast and properly vouched, which leaves a balance against the town of $13,072.84, with cash in the Treasury of $484.28.

Upon a re-examination of the Selectmen's book and vouchers, agreeably to a vote of the town, we found everything pertaining to its finances in confusion and disorder,—more like a heap of rubbish than town records. It seemed to us, at first, that no correct conclusion could possibly be arrived at, until Mr. Eaton produced the Treasurer's book, which he said was a true and correct record, and whatever we should arrive at, from the examination of that, as to the state of the finances, would be a true and correct statement of the same. Upon so doing we arrived at the foregoing Report, making a balance in favor

of the town, over and above the Report first submitted, of $2,619.67, and a town debt of $10,453.17 instead of $13,072.84, and cash in the Treasury $1,003.05 instead of $484.28, as reported at the annual town meeting.

RUFUS DOW,
JOHN M. TUKESBURY,
GEORGE W. FRENCH,
JOHN PAIGE,
JOSEPH T. MERRILL,
} Committee to re-examine the Selectmen's Accounts.

South-Hampton, N. H., March 23d, 1865.

We, the undersigned, a majority of said Committee, are of the opinion that, under such circumstances as the auditors the past year acted, they should be exonerated from all censure.

RUFUS DOW,
JOHN M. TUKESBURY,
GEORGE W. FRENCH.

South-Hampton, N. H., March 23d, 1865.